

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a semiconductor device, ~~the method comprising:~~
  - ~~a peeling layer forming step of forming a peeling layer on a first substrate;~~
  - ~~an insulating film forming step of forming an insulating film on the peeling layer;~~
  - ~~a fine hole forming step of forming a plurality of fine holes in the insulating film;~~
  - ~~a film forming step of forming a semiconductor film on the insulating film and in the fine holes;~~
  - ~~a crystallization step of melting and crystallizing the semiconductor film by a heat treatment to form a crystalline semiconductor film including substantially single-crystalline grains substantially centered on the respective fine holes;~~
  - ~~an element forming step of forming a semiconductor element by using the crystalline semiconductor film; and~~
  - ~~a transfer step of causing peeling at the inside and/or the boundary surface of the peeling layer to separate the semiconductor element from the first substrate and transferring the semiconductor element to a second substrate.~~
2. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein the transfer step causing peeling comprises:~~
  - ~~a bonding step of bonding the semiconductor element on the first substrate to the second substrate;~~

a peeling step of applying energy to the peeling layer to cause the peeling at the inside and/or the boundary surface of the peeling layer; and

a separation step of separating the first substrate from the second substrate.

3. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein the transfer step causing peeling~~ comprises:

a first bonding step of bonding the semiconductor element on the first substrate to a temporary transfer substrate;

a first peeling step of causing the peeling at the inside and/or the boundary surface of the peeling layer;

a first separation step of separating the first substrate from the temporary transfer substrate;

a second bonding step of bonding the semiconductor element on the temporary transfer substrate to the second substrate; and

a second separation step of separating the temporary transfer substrate from the second substrate.

4. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 2, ~~wherein the application of energy to the peeling layer is carried out by means of laser irradiation.~~

5. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein the first substrate has~~ having at least one of size, shape and thermal resistance suitable for a semiconductor process capable of processing at least a semiconductor wafer.

6. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 5, ~~wherein the semiconductor process is~~ being an LSI manufacturing process.

7. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 5, ~~wherein~~ the first substrate ~~has~~ having a wafer size.

8. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein~~ the surface roughness of the first substrate ~~ranges~~ ranging from 10  $\mu\text{m}$  to 30  $\mu\text{m}$ .

9. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein~~ in forming the semiconductor element-forming step, a plurality of the semiconductor elements ~~are~~ formed using one crystalline semiconductor film.

10. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 9, ~~wherein~~ the plurality of semiconductor elements constitute a unit circuit.

11. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, ~~wherein~~ in the transfer stepcausing peeling, only ~~the~~ semiconductor elements that are transfer targets among ~~the~~ a plurality of semiconductor elements formed on the first substrate ~~are~~ being selectively transferred from the first substrate to the second substrate.

12. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 11, ~~wherein~~ in the transfer stepcausing peeling, the semiconductor elements that are the transfer targets are selected correspondingly to a plurality of ~~the~~ crystalline semiconductor films, respectively.

13. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 12, the method further ~~comprising~~ comprising:  
\_\_\_\_\_ a division step of dividing the semiconductor elements and the peeling layer formed on the first substrate every crystalline semiconductor film.

14. (Currently Amended) An electro-optical ~~device comprising~~device,  
comprising:

\_\_\_\_\_ the semiconductor device manufactured by using the method of manufacturing a semiconductor device according to Claim 1.

15. (Currently Amended) An integrated ~~circuit comprising~~circuit, comprising:  
\_\_\_\_\_ the semiconductor device manufactured by using the method of manufacturing a semiconductor device according to Claim 1.

16. (Currently Amended) A circuit ~~board comprising~~board, comprising:  
\_\_\_\_\_ the semiconductor device manufactured by using the method of manufacturing a semiconductor device according to Claim 1.

17. (Currently Amended) An electronic ~~apparatus comprising~~apparatus,  
comprising:  
\_\_\_\_\_ the semiconductor device manufactured by using the method of manufacturing a semiconductor device according to Claim 1.